



# TAMIL NADU GOVERNMENT GAZETTE

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Thai 10, Hevilambi, Thiruvalluvar Aandu-2049

## Part II—Section 2

**Notifications or Orders of interest to a Section of the public  
issued by Secretariat Departments.**

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

*[G.O. Ms. No. 7, Commercial Taxes and Registration (B1), 23rd January 2018, Thai 10, Hevilambi,  
Thiruvalluvar Aandu-2049.]*

#### **No. II(2)/CTR/79(h-1)/2018.**

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-1** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

*[G.O. Ms. No. 8, Commercial Taxes and Registration (B1), 23rd January 2018, Thai 10, Hevilambi,  
Thiruvalluvar Aandu-2049.]*

#### **No. II(2)/CTR/79(h-2)/2018.**

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[G.O. Ms. No. 9, Commercial Taxes and Registration (B1), 23rd January 2018, Thai 10, Hevilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/79(h-3)/2018.**

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5A** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of integrated tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[G.O. Ms. No. 10, Commercial Taxes and Registration (B1), 23rd January 2018, Thai 10, Hevilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/79(h-4)/2018.**

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-6** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues.

[G.O. Ms. No. 11, Commercial Taxes and Registration (B1), 23rd January 2018, Thai 10, Hevilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/79(h-5)/2018.**

In exercise of the powers conferred by section 146 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), and in supersession of the notification of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(b-2)/2017, published at page 1 in Part II-section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 28<sup>th</sup> June, 2017, except as respects things done or omitted to be done before such supersession, the Governor of Tamil Nadu hereby notifies [www.gst.gov.in](http://www.gst.gov.in) as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax and [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.

*Explanation.-*

- (1) For the purposes of this notification, “[www.gst.gov.in](http://www.gst.gov.in)” means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (Central Act 18 of 2013); and
  - (2) For the purposes of this notification, “[www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in)” means the website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India.
2. This notification shall be deemed to have come into force with effect from the 16<sup>th</sup> day of January, 2018.

Dr. C. CHANDRAMOULI  
Additional Chief Secretary to Government (FAC)